

Form F-66 (IA-2) (5-8-2013)				
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div> <div>CITY OF GREENFIELD, IOWA</div> <div>DUE: December 1, 2013</div>		<div>16200100400000</div> <div>GREENFIELD CITY</div> <div>PO BOX 95</div> <div>GREENFIELD IA 50849 0095</div> <div>(Please correct any error in name, address, and ZIP Code)</div>		
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		
ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	713,981		713,981	709,895
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	713,981		713,981	709,895
Delinquent property taxes	0		0	
TIF revenues	319,833		319,833	329,374
Other city taxes	244,011	0	244,011	181,383
Licenses and permits	8,303	0	8,303	5,400
Use of money and property	19,905	20,960	40,865	9,000
Intergovernmental	270,193	0	270,193	852,000
Charges for fees and service	51,326	4,690,357	4,741,683	5,518,400
Special assessments	15,882	0	15,882	18,000
Miscellaneous	66,415	578,250	644,665	39,000
Other financing sources	759,993	0	759,993	710,000
Total revenues and other sources	2,469,842	5,289,567	7,759,409	8,372,452
Expenditures and Other Financing Uses				
Public safety	207,061	0	207,061	220,053
Public works	342,704	0	342,704	398,465
Health and social services	0	0	0	500
Culture and recreation	252,558	0	252,558	280,848
Community and economic development	58,940	0	58,940	29,333
General government	318,573	0	318,573	430,644
Debt service	366,189	0	366,189	41,700
Capital projects	18,700	0	18,700	318,622
Total governmental activities expenditures	1,564,725	0	1,564,725	1,720,165
Business type activities	0	5,457,580	5,457,580	7,079,579
Total ALL expenditures	1,564,725	5,457,580	7,022,305	8,799,744
Other financing uses, including transfers out	602,938	157,055	759,993	280,000
Total ALL expenditures/And other financing uses	2,167,663	5,614,635	7,782,298	9,079,744
Excess revenues and other sources over (Under) Expenditures/And other financing uses	302,179	-325,068	-22,889	-707,292
Beginning fund balance July 1, 2012	1,821,144	4,010,734	5,831,878	4,792,259
Ending fund balance June 30, 2013	2,123,323	3,685,666	5,808,989	4,084,967
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 506,936	Other long-term debt	\$ 0	
Revenue debt	\$ 5,327,000	Short-term debt	\$ 0	
TIF Revenue debt	\$ 1,656,541			
		General obligation debt limit	\$ 4,624,483	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk REBECCA HAASE	Telephone —→	Area Code 641	Number 743-2183	Extension
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	425,951	204,418		83,612			713,981			713,981	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	425,951	204,418		83,612	0	0	713,981		T01	713,981	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	425,951	204,418		83,612	0	0	713,981			713,981	6
7	TIF revenues			319,833				319,833		T01	319,833	7
	Other city taxes											
8	Utility tax replacement excise taxes							0		T15	0	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	14,755						14,755		T19	14,755	13
14	Other local option taxes		229,256					229,256		T09	229,256	14
15	TOTAL OTHER CITY TAXES	14,755	229,256	0	0	0	0	244,011	0		244,011	15
16	Section B - LICENSES AND PERMITS	8,303						8,303		T29	8,303	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	18,076	1,829					19,905	20,960	U20	40,865	18
19	Rents and royalties							0		U40	0	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	18,076	1,829	0	0	0	0	19,905	20,960		40,865	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		189,808					189,808		C46	189,808	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	189,808	0	0	0	0	189,808	0		189,808	60
61												61
62	Local grants and reimbursements											62
63	County contributions		11,053					11,053			11,053	63
64	Library service							0		D89	0	64
65	Township contributions		50					50		D89	50	65
66	Fire/EMT service	69,282						69,282		D89	69,282	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	69,282	11,103	0	0	0	0	80,385	0		80,385	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	69,282	200,911	0	0	0	0	270,193	0		270,193	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	813,361	A91	813,361	73
74	Sewer							0	207,215	A8Ø	207,215	74
75	Electric							0	3,669,781	A92	3,669,781	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport	50,207						50,207		AØ1	50,207	78
79	Landfill/garbage							0		A81	0	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A5Ø	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges		1,119					1,119		A89	1,119	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	50,207	1,119	0	0	0	0	51,326	4,690,357		4,741,683	104
105												105
106	Section F - SPECIAL ASSESSMENTS				15,882			15,882		U01	15,882	106
107	Section G - MISCELLANEOUS											107
108	Contributions	24,363	16,409					40,772		U99	40,772	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines	3,477						3,477		U30	3,477	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>							0			0	113
114	Misc revenue and refunds	22,166						22,166	97,225		119,391	114
115	Patronage rebates							0	225,099		225,099	115
116	Sewer fees unremitted to sewer fund							0	1,858		1,858	116
117	Contribution-in-aid of construction							0	214,068		214,068	117
118	Revolving Loan Collections							0	40,000		40,000	118
119								0			0	119
120	TOTAL MISCELLANEOUS	50,006	16,409	0	0	0	0	66,415	578,250		644,665	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF GREENFIELD					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	636,580	653,942	319,833	99,494	0	0	1,709,849	5,289,567		6,999,416	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	147,720	115,000			18,700		281,420			281,420	127
128	Internal TIF loans and transfers in				321,518			321,518			321,518	128
129	Relvolving Loan Collections							0			0	129
130	Transfers from electric and water	110,000			47,055			157,055			157,055	130
131	TOTAL OTHER FINANCING SOURCES	257,720	115,000	0	368,573	18,700	0	759,993	0		759,993	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	894,300	768,942	319,833	468,067	18,700	0	2,469,842	5,289,567		7,759,409	132
133												133
134	Beginning fund balance July 1, 2012	520,952	584,805	1,685	713,702	0		1,821,144	4,010,734		5,831,878	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,415,252	1,353,747	321,518	1,181,769	18,700	0	4,290,986	9,300,301		13,591,287	136
137												137
138												138
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159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	150,941	20,825					171,766		E62	171,766	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	5,748						5,748		E89	5,748	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	29,547						29,547		E24	29,547	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	186,236	20,825	0	0	0	0	207,061			207,061	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	79,960	195,252					275,212		E44	275,212	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	39,744						39,744		E01	39,744	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	27,748						27,748		E81	27,748	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	147,452	195,252	0	0	0	0	342,704			342,704	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
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108												108
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation		130,481					130,481		E52	130,481	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	55,727						55,727		E61	55,727	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	60,931	4,919					65,850		E61	65,850	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	500						500		E61	500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	117,158	135,400	0	0	0	0	252,558			252,558	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	58,940						58,940		E89	58,940	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	58,940	0	0	0	0	0	58,940			58,940	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	8,800						8,800		E29	8,800	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	131,313	9,912					141,225		E23	141,225	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	15,677						15,677		E31	15,677	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	152,871						152,871		E89	152,871	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	308,661	9,912	0	0	0	0	318,573			318,573	176
177	Section G — DEBT SERVICE							0			0	177
178	Principal retired				338,459			338,459			338,459	178
179	Interest paid				27,730			27,730			27,730	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	366,189	0	0	366,189			366,189	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Airport					6,770		6,770			6,770	184
185	Other					11,930		11,930			11,930	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	18,700	0	18,700			18,700	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	18,700	0	18,700			18,700	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	818,447	361,389	0	366,189	18,700	0	1,564,725			1,564,725	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF GREENFIELD			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								632,431	E91	632,431	198
199	Purchase of land and equipment									G91	0	199
200	Construction							824,666	F91	F91	824,666	200
201	Sewer and sewage disposal — Current operation							156,913	E80	E80	156,913	201
202	Purchase of land and equipment							18,885	G80	G80	18,885	202
203	Construction								F80	F80	0	203
204	Electric — Current operation							3,091,396	E92	E92	3,091,396	204
205	Purchase of land and equipment							160,624	G92	G92	160,624	205
206	Construction								F92	F92	0	206
207	Gas Utility — Current operation								E93	E93	0	207
208	Purchase of land and equipment								G93	G93	0	208
209	Construction								F93	F93	0	209
210	Parking — Current operation								E60	E60	0	210
211	Purchase of land and equipment								G60	G60	0	211
212	Construction								F60	F60	0	212
213	Airport — Current operation								E01	E01	0	213
214	Purchase of land and equipment								G01	G01	0	214
215	Construction								F01	F01	0	215
216	Landfill/Garbage — Current operation								E81	E81	0	216
217	Purchase of land and equipment								G81	G81	0	217
218	Construction								F81	F81	0	218
219	Hospital — Current operation								E36	E36	0	219
220	Purchase of land and equipment								G36	G36	0	220
221	Construction								F36	F36	0	221
222	Transit — Current operation								E94	E94	0	222
223	Purchase of land and equipment								G94	G94	0	223
224	Construction								F94	F94	0	224
225	Cable TV, telephone, Internet — Current operation								E03	E03	0	225
226	Purchase of land and equipment								G03	G03	0	226
227	Housing authority — Current operation								E50	E50	0	227
228	Purchase of land and equipment								G50	G50	0	228
229	Construction								F50	F50	0	229
230	Storm water — Current operation								E80	E80	0	230
231	Purchase of land and equipment								G80	G80	0	231
232	Construction								F80	F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF GREENFIELD					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								572,665		572,665	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								5,457,580		5,457,580	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	818,447	361,389	0	366,189	18,700	0	1,564,725	5,457,580		7,022,305	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	115,000	166,420					281,420			281,420	255
256	Internal TIF loans/repayments and transfers out			321,518				321,518			321,518	256
257	Water/Electric transfer to general/debt service funds							0	157,055		157,055	257
258	TOTAL OTHER FINANCING USES	115,000	166,420	321,518	0	0	0	602,938	157,055		759,993	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	933,447	527,809	321,518	366,189	18,700	0	2,167,663	5,614,635		7,782,298	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		825,938	0	815,580			1,641,518			1,641,518	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	481,805						481,805			481,805	267
268	Total Governmental	481,805	825,938	0	815,580	0	0	2,123,323			2,123,323	268
269	Proprietary								3,685,666		3,685,666	269
270	Total ending fund balance June 30, 2013	481,805	825,938	0	815,580	0	0	2,123,323	3,685,666		5,808,989	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,415,252	1,353,747	321,518	1,181,769	18,700	0	4,290,986	9,300,301		13,591,287	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF GREENFIELD

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
Total salaries and wages paid.....		Z00 \$	946,833

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued	Retired	General obligation	TIF revenue	Revenue	Other	
		(b)	(c)	(d)	(e)	(f)	(g)	
1. Water utility	19U \$ 990,736	29U \$	39U \$ 58,800	49U \$ 261,936	49U \$	49U \$ 670,000	49U \$	I91 \$ 28,523
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U 4,435,000	29U	39U 280,000	49U	49U	49U 4,155,000		I92 143,720
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 1,960,000	29U	39U 303,459	49U	49U 1,656,541	49U	49U	I89 21,387
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. Capital lease - electric	19U 622,511	29U	39U 120,511	49U	49U	49U 502,000	49U	I89 8,434
11. Stree improv	19U 280,000	29U	39U 35,000	49U 245,000	49U	49U	49U	I89 6,343
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	8,288,247	0	797,770	506,936	1,656,541	5,327,000	0	208,407

B. Short-term debt

		Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$		
Outstanding as of JUNE 30, 2013	64V \$	0	

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

		Amount - Omit cents	
\$	92,489,658	x .05 = \$	4,624,483

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>					
	W01	W31	W61		
	\$ 1,597,049	\$ 0	0	4,211,940	5,808,989

REMARKS

V98